IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

TUESDAY, THE 6TH MARCH 2007 / 15TH PHALGUNA 1928

OP.No. 2786 of 1999(F)

PETITIONER:

TEEKOY RUBBERS (INDIA) LTD., PALAI 686 575 REPRESENTED BY ITS FINANCE MANAGER, ALEXANDER ALIAS.

BY ADV. SRI.JOSEPH KODIANTHARA
SRI.JOSEPH VELLAPALLY

RESPONDENTS:
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1. THE REVENUE DIVISIONAL OFFICER, PALAI.

2. THE TAHSILDAR, MEENACHIL TALUK, PALAI.

3. THE COMMISSIONER OF LAND REVENUE, TRIVANDRUM.

4. DEPUTY TAHSILDAR (RR), REVENUE RECOVERY, PALAI.

BY GOVERNMENT PLEADER SMT. SMITHA

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 06/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ORDER ON CMP 4741 OF 1999 IN OP 2786 OF 1999

DISMISSED

6.3.2007 SD/-C.N.RAMACHANDRAN NAIR, JUDGE.

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 TRUE COPY OF ASSESSMENT ORDER NO. FA 4405/75/B3 DATED 27.11.92 PASSED BY THE 2ND RESPONDENT.

EXT.P2 TRUE COPY OF ORDER NO. D.DIS. 10774/97/LR(B) 6 DATED 1.10.97 BY THE BOARD OF REVENUE.

EXT.P3 TRUE COPY OF PROCEEDINGS DATED 6.3.1998 ALONG WITH ASSESSMENT ORDER BY THE FIRST RESPONDENT.

EXT.P4 TRUE COPY OF ORDER DATED 30.10.98 BY THE FIRST RESPONDENT.

EXT.P5 TRUE COPY OF REVISION PETITION BEFORE THE 3RD RESPONDENT DATED 17.3.1998

EXT.P6 TRUE COPY OF REVENUE RECOVERY NOTICE ISSUED BY THE 4TH RESPONDENT TO THE PETITIONER DATED 21.1.99 WITH ENGLISH TRANSLATION.

EXT.P7 TRUE COPY OF AFFIDAVIT FILED BEFORE THE BOARD OF REVENUE AND PETITION BY THE PETITIONER DATED 17.3.98

RESPONDENTS' EXHIBITS: NIL.

TRUE COPY

P.S. TO JUDGE.

C.N.RAMACHANDRAN NAIR,J.

O.P. NO. 2786 OF 1999

Dated this the 6th day of March, 2007

JUDGMENT

Petitioner is challenging plantation tax assessment for the years 1990-91, 1991-92 and 1992-93. According to the petitioner, assessments were contested in appeals and the appellate authority namely Board of Revenue directed verification of planted area and the number of trees which is the basis for demanding tax. Petitioner's case is case that even after remand, full verification was not done, which ended in higher demand of tax. I do not think there is any justification for this Court to interfere in the matter at this distance of time because rubber trees of the years 1990-91 to 1992-93 may not exist as of now as it is periodically replanted. In the circumstances, O.P. is disposed of leaving freedom to the petitioner to challenge the later assessments if mistakes are there. However, since there are lapses on the part of the respondents also, petitioner is granted complete waiver of interest on arrears of tax, provided the entire arrears of tax for the above three years is paid before 31.3.2007, if not already paid.

(C.N.RAMACHANDRAN NAIR)
Judge